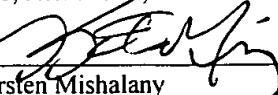


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I hereby certify that on September 3, 2004, which is the date I am signing this certificate, I am depositing this correspondence and all identified attachments with the United States Postal Service, first class mail, in an envelope addressed to Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


Kiersten Mishalany

Applicant: Sunil Bharitkar, et al.
Serial No.: 09/658,010
Filed: 09/08/00
Title: **SYSTEM AND METHOD FOR VARYING LOW AUDIO FREQUENCIES INVERSELY WITH AUDIO SIGNAL LEVEL**
Examiner: Justin I. Michalski
Group Art Unit: 2644
Docket No.: 45784-00012

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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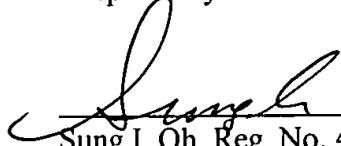
Sir:

Transmitted herewith is the following:

1. Amendment in Response to Final Office Action Dated June 3, 2004; and
2. Return postcard.

The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. 07-1853. Should such additional fees be associated with an extension of time, applicant respectfully requests that this paper be considered a petition therefor.

Respectfully submitted,



Sung I. Oh, Reg. No. 45,583
Attorney for Applicant

Squire, Sanders & Dempsey, LLP
801 South Figueroa, 14th Floor
Los Angeles, CA 90017
Telephone: (213) 689-5176 * Facsimile: (213) 623-4581



AF/2644

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hereby certify that on September 3, 2004, which is the date I am signing this certificate, I am depositing this correspondence and all identified attachments with the United States Postal Service, first class mail, in an envelope addressed to Mail Stop: AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.


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AMENDMENT IN RESPONSE TO FINAL OFFICE ACTION DATED JUNE 3, 2004

Sir:

This Amendment responds to the Final Office Action Dated June 3, 2004 pertaining to the above referenced patent application. Reconsideration of this case is respectfully requested in view of the following amendments to the case and remarks.

Amendments to the Claims are reflected in the Listing of Claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 9 of this paper.